



COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

DONALD L. WOLFE, Director

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **W-0**

February 23, 2006

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-83 (4-150), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-10
NEGOTIATED TAX EXCHANGE RESOLUTION
SUPERVISORIAL DISTRICT 5
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY:**

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-83 (4-150).

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-83 (4-150), approximately 12.64 acres of vacant land in the City of Lancaster to Los Angeles County Waterworks District No. 40, Antelope Valley.

Implementation of Strategic Plan Goals

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito Abatement & Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution.

Adoption of the tax transfer Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Resolution has also been approved as to form by County Counsel.

The Honorable Board of Supervisors
February 23, 2006
Page 3

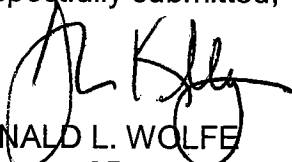
IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,



DONALD L. WOLFE
Director of Public Works

MR:lm
BDL2221

Enc.

cc: Chief Administrative Office
County Assessor
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-83 (4-150), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-10, TO THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District, Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley-East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-82 (4-149) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-82 (4-149) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-82 (4-149).

4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the _____ day of _____, 2006
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

VIOLET VARONA-LUKENS
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By  _____
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-83 (4-150), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-10, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley-East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-83 (4-150) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-83 (4-150).

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 7th day of November 2005, by the following vote:

AYES: 3

NOES: 0

ABSENT: 0

ABSTAIN: 0

Jack Obrey
Chairperson, Board of Directors
Lancaster Cemetery District

ATTEST:

Barbara Little
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-83 (4-150), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-10, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley-East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-83 (4-150) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-83 (4-150).

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

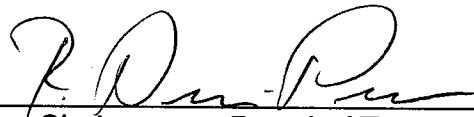
PASSED, APPROVED, AND ADOPTED this 22nd day of November 2005, by the following vote:

AYES: 5

NOES: 0

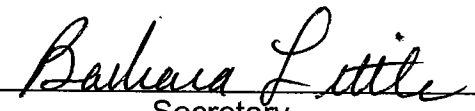
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
Abatement & Vector Control District

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-83 (4-150), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-10, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley-East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-83 (4-150) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-83 (4-150).
4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

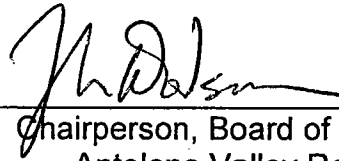
PASSED, APPROVED, AND ADOPTED this 10th day of November, 2005, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

ABSENT: Leonard Griffin

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:


Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-83 (4-150), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-10, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District, Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley-East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-83 (4-150) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-83 (4-150).

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.


PASSED, APPROVED, AND ADOPTED this 13th day of December, 2005, by the following vote:

AYES: Council Members: Jeffra, Sileo, Visokey, Vice-Mayor Hearn, Mayor Roberts

NOES: None

ABSENT: None

ABSTAIN: None



Frank C. Roberts, Mayor
City of Lancaster

ATTEST:



Geir K. Bryan
City Clerk

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-83 (4-150), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-10, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley-East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-83 (4-150) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-83 (4-150) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-83 (4-150).

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

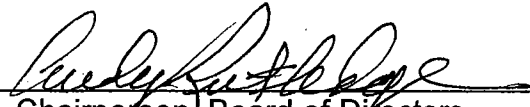
PASSED, APPROVED, AND ADOPTED this 11 day of 15, 2005, by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:



Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
2513
July 1, 2006
40-83(4-150) , LAFCO Designation 2005-10

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L.A. COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023360221	2.3360%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
2513
July 1, 2006
40-83(4-150) , LAFCO Designation 2005-10

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L.A. COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.0053381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.